IN THE HIGH COURT OF JUDICIATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.310 OF 2004
AND
INCOME TAX APPEAL NO.506 OF 2004

The Commissioner of Income-tax,
Mumbai City - II .. Appellant.

V/s.

M/s.Borax Morarji Ltd. .. Respondent.

Mr.Ashok Kotangale for the appellant.

Mr.M. Subramaniam with Mr.V.S. Hadade for the respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 24TH OCTOBER, 2005.

P.C. :

1. It is brought to the notice of this Court that the Tribunal has relied upon the assessment order of the very same Tribunal for assessment years, 1988-89, 1989-90, 1990-91 and 1991-92. No appeals have been filed by the Revenue to challenge the said order. As a matter of fact, we find that for assessment year 1988-89 the order has been accepted by the Revenue and no appeal has been filed as yet.

2. In this view of the matter if the Revenue has accepted the order of the Tribunal for earlier assessment years and if the Tribunal has relied upon

those orders, we see no infirmity in the impugned order. These appeals, therefore, can hardly gives rise to any question of law especially in absence of any explanation as to why the present appeal was filed when earlier assessment orders has been accepted by the Revenue.

3. Both the appeals are, therefore, dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)